

performing an ion implantation process to form an ion-implanted portion in said sidewall spacer structure; and performing an etch process adapted to remove said ion-implanted portion at a greater etch rate than other portions of said sidewall spacer structure, said etch process being stopped prior to complete removal of said sidewall spacer structure.

18. The method of claim **17**, wherein said etch process comprises a wet etch process.

19. The method of claim **17**, wherein a direction of incidence of ions in said ion implantation process is substantially perpendicular to a top surface of said gate electrode.

20. The method of claim **17**, further comprising forming a layer of a dielectric material comprising an intrinsic stress over said substrate.

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